ENVIRONMENTAL SERVICES, INC.

Plan Vivo Standard (v. 12/2013) - Verification Statement

Trees for Global Benefits

January 2013 – December 2017

Project Title	Trees for Global Benefits
Internal Project ID	VO18023.00
Project Proponent(s)	Ecotrust Address: Plot 49 Nakiwogo Road Entebbe, P.O. Box 8986 Kampala, Uganda Contact: Pauline Nantongo, Executive Director Telephone: +256-312266419 Email: support@ecotrust.or.ug
Project Location	Uganda - Albertine Rift (Rubirizi, Mitooma, Kasese, Hoima, Masindi Districts), and Mt. Elgon region encompassing (Mbale, Manafwa, Bududa, Bulambuli, Sironko Districts)
Date of Verification	11 May 2019
Verification Opinion	This verification statement confirms that Environmental Services, Inc. has evaluated the implementation of the Trees for Global Benefits project, according to the criteria outlined by the Plan Vivo Standard (v. 12/2013) for the January 2013 – December 2017 period. Environmental Services, Inc. confirms all verification activities including objectives, scope, criteria, level of assurance, and project implementation report adherence to the Plan Vivo Standards as documented in our report entitled *Project Verification Report for Afforestation and Reforestation (A/R) project: Trees for Global Benefits, Uganda* dated 11 May 2019, are complete and concludes without any qualifications or limiting conditions that the Trees for Global Benefit project is without material discrepancy and that the verification activities provide a reasonable level of assurance. The 2013-2017 Annual Reports for the Trees for Global Benefits project meet the requirements of the Plan Vivo Standard (v. 12/2013) and produces Plan Vivo Certificates equaling 647,915 tCO2e (73,337 tCO2e Buffer Certificates), community, and biodiversity benefits.

Verification Body Representative: Guy Pinjuv

Title: Lead Verifier

Signature:

Date: 11 May 2019

Contact Information:
Environmental Services, Inc. (ESI)
Forestry, Carbon, and GHG Services Division
Corporate Office at:
7220 Financial Way, Suite 100
Jacksonville, Florida 32256
Phone: 904-470-2200; Fax: 904-470-2112

Trees for Global Benefits, Uganda

Verification Report covering monitoring period: 2013-2017 inclusive

Environmental Services, Inc.

Version: Final Version – all CARs, FARs closed.
PV Std Version: V.12/2013
Date: 11th May 2019

ENVIRONMENTAL SERVICES, INC.
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Plan Vivo

Project Verification Report for Afforestation and Reforestation project: Trees for Global Benefits, Uganda

Name of Verifier(s)	Date of Review
VVB Name and Address	**Environmental Services, Inc. (ESI)** Forestry, Carbon, and GHG Services Division Corporate Office at: 7220 Financial Way, Suite 100 Jacksonville, Florida 32256 Phone: 904-470-2200; Fax: 904-470-2112
Lead Auditor	Guy Pinjuv
Audit Team Member(s)	Guy Pinjuv (Lead Auditor), Innocent Byamukama (translator), Matthew Perkowski (Audit team member), Katie Talavera (Audit team member), Eric Jaeschke (Audit team member), Richard Scharf (Audit team member), Aaron Holley (Audit team member), Janice McMahon (Technical Director QA/QC), Shawn McMahon (Independent Reviewer)
Internal Verification Code	VO18023.00
Standard Version	Plan Vivo Standard (v. 12/2013)
Plan Vivo Certificates (PVC) issued (ex-ante)	**647,915 tCO2e**
• **Of which have been converted to ex-post**	**n/a - methodology yet to be submitted**
Buffer Certificates	**73,337 tCO2e**

Project Description
Trees for Global Benefits (TGB) is a cooperative carbon offsetting scheme, part of the Plan Vivo Standard, linking farmers in Uganda to the voluntary carbon market. The project combines carbon sequestration with rural livelihood improvements through small-scale, farmer-led, forestry/agroforestry projects, while reducing pressure on natural resources in national parks and forest reserves. The TGB has been running since 2003 and currently supports more than 6,104 farmers in the Albertine Rift and Mt. Elgon regions to implement tree farming activities with Payments for Ecosystem Services (PES) agreements. The project also currently supports 83 community groups

with PES agreements. The project works with established community structures to mobilize farmers and to enable on-going monitoring systems of plan vivos. Participating farmers receive training and attend workshops to identify forestry activities suitable to their needs. These project activities include mixed woodlots and fruit orchards as well as improved forest management systems, which are intended to provide significant livelihood and environmental benefits. Participants plant mainly threatened indigenous and agroforestry species to contribute to their conservation and other environmental benefits, including reduced erosion, and habitat for wildlife. The project is also designed to reduce pressure on nearby forest reserves and national parks.

The project is coordinated by The Environmental Conservation Trust of Uganda (ECOTRUST), a not-for-profit organization. ECOTRUST was created as a trust (incorporated under the Trustees Incorporation Act) to work with private landowners to sustainably manage their resources.

Project Location:

Trees for Global Benefits is located in Uganda with several sites in different parts of the country. As of January 2017, the project is fully operational in Albertine Rift (Rubirizi, Mitooma, Kasese, Hoima, Masindi Districts), and Mt. Elgon region encompassing (Mbale, Manafwa, Bududa, Bulambuli, Sironko Districts)

Project Developer Address:

Plot 49 Nakiwogo Road Entebbe, P. O. Box 8986 Kampala, Uganda

Contact Person: Pauline Nantongo, Executive Director

Tel: +256-312266419 Email: support@ecotrust.or.ug

Introduction

1. *Objective*

   The purpose of this report is to document the conformance of The Trees for Global Benefits Project with the requirements of the Plan Vivo Standard. The project was developed by ECOTRUST Uganda, hereafter referred to as “Project Proponent”. The report presents the findings of qualified Environmental Services Inc. auditors who have evaluated the Project Proponent’s systems and performance against the applicable standard(s).

2. *Scope*

   The scope of the audit is to assess the conformance of The Trees for Global Benefits Project Afforestation project in Uganda against the Plan Vivo Standard. The objectives of this audit included an assessment of the project’s conformance with the standards criteria. In addition, the audit assessed the project with respect to the baseline scenarios presented in the project design document. The project covers an area of 5,967.21 hectares. The land is Privately owned. The project has a lifetime of 25 years and has calculated an anticipated GHG reduction and/or removal of 1,216,034 tCO2e over the course of the project. This audit

report verifies the ex-ante crediting of 721,252 tCO2e expected to be generated over the reporting periods 2013 – 2017.

3. *Methodology/Criteria*

- The criteria of this review are the Plan Vivo Standard (v. 12/2013)
- Single Species Native Woodlots (technical specification)
- Mixed Native Species (technical specification)

4. *Level of Assurance*

Materiality includes all GHG sinks, sources and/or reservoirs (SSRs) and GHG emissions equal to or greater than 5% of the total GHG assertion, this provides a "Reasonable" level of assurance.

List and description of documents reviewed

See Review of Documents section below

Itinerary of field visit (including list of sites visited and individuals/groups interviewed)

See site visit sampling plan document (Appendix A).

ESI's review of the Trees for Global Benefits project concludes that this project continues to comply with the Plan Vivo Standard.

Audit Overview: OBS 3.5 01/03/2018		
NC: 1	**Reference: 3.5**	**Category:** *Minor*
Date found: 01/03/2018	**Deadline for correction:** N/A	
Description of indicator *(Requirement in the Plan Vivo Standard)*: 3.5. The project coordinator must have the legal and administrative capacity to enter into PES agreements with participants and to manage the disbursement of payments for ecosystem services.		
Description of non-conformity: The project coordinator appears to have the legal and administrative capacity to enter into PES agreements with participants and to manage the disbursement of payments for ecosystem services.		

Verification staff reviewed carbon sales agreements while onsite. Many producers had copies of agreements while interviewed. The Carbon Sales Agreement specifies the payment schedule clearly in the document. Producers are paid in instalments depending on performance, which ensures that trees are replanted to meet project targets. If producers choose to leave the project, risk is compensated for by recruiting additional farmers to replace the trees lost. The verification team also confirmed that the majority of farmers had received payments for ecosystem services.

The single most frequent complaint that was received by the verification team from farmers was that the carbon payments had in some cases been delayed. Interviews with Ecotrust indicate that this is usually due to inconsistent information from farmers including (bank account information, registering phones for Mobil payments, and spelling of names). See OBS 3.5 01/03/2018

Evidence received, and analysis of corrections and corrective actions provided for NC closure:

OBS 3.5 01/03/2018: Consider informing farmers why payments may be delayed, and possible items for them to confirm (on their end) to ensure payments are not held up in the future. This could be in the form of discussion groups or handouts given in community meetings with example information and resources (phone numbers, contacts, websites etc.) for producers to access help in confirming if account information is accurate.

Documents reviewed

PDD (Section D3), ECOTRUST-Single-Species-Native-Woodlot-Maesopsis.pdf, ECOTRUST-Mixed-native-agroforestry-V1.1.pdf, 2017 payments.xlsx, List of payment thru SACCOs.xlsx, TGB facilitator's manual 2019 2.pdf (induction section)

Supporting documents to close NC1 listed below:

TGB facilitator's manual 2019 2.pdf (Section 2.2.2 Induction)

Status: CLOSED

Audit Overview: CAR 3.10 01/07/2019

NC: 2	**Reference: 3.10**	**Category :** *Minor*
Date found: 01/07/2019	**Deadline for correction: 02/10/2019**	

Description of indicator *(Requirement in the Plan Vivo Standard)*: 3.10. A project budget and financial plan must be developed by the project coordinator and updated at least every three

months, including documentation of operational costs and PES disbursed, and funding received, demonstrating how adequate funds to sustain the project have been or will be secured.

Description of non-conformity: It appears that a project budget and financial plan may have been developed by the project coordinator as evidenced by some of the financial documents provided in interviews with auditors. A full financial plan, updated at least every three months, including documentation of operational costs and PES disbursed, and funding received, demonstrating how adequate funds to sustain the project have been or will be secured has not been clearly provided to the verifier. See CAR 3.10 01/07/2019:

Evidence received, and analysis of corrections and corrective actions provided for NC closure:

CAR 3.10 01/07/2019: Please provide a project budget and financial plan, that has been updated at least every three months (covering the entire verification period), including documentation of operational costs and PES disbursed, and funding received, demonstrating how adequate funds to sustain the project have been or will be secured.

Documents reviewed

Victor Kamugisha_Financial auditor interview.doc, 2017 payments.xlsx, List of payment thru SACCOs.xlsx

Supporting documents to close NC2 listed below:

- Submitted in response on (01/16/2017): Financial Report for QTR 1 2014.xls
- Financial Report for QTR 2 2014.xls
- Financial report Q1 & 2 2016.xlsx
- 2013 QTR financial reports.xls
- ECOTRUST 2016 Qtr3 Report.xlsx
- ECOTRUST Financial report QTR 3 2014.xls
- Finacial Report Q1 to Q4 2015 (1).xls
- Finacial Report Q1 to Q4 2015.xls
- December report 2017.xlsx
- MgtReport_June2017-2.xlsx

Status: CLOSED

Audit Overview: CAR 3:11 01/07/2019

NC: 3	**Reference: 3.11**	**Category :** *Minor*

Date found: 01/07/2019	**Deadline for correction: 02/10/2019**
Description of indicator *(Requirement in the Plan Vivo Standard)*: 3.11. The project coordinator must keep records of all plan vivos submitted by participants, PES agreements, monitoring results and all PES disbursed to participants.	
Description of non-conformity: It appears that the project coordinator has kept records of all plan vivos submitted by participants, PES agreements, monitoring results and all PES disbursed to participants. This was evidenced during site visit interviews with staff, however this information has not been provided to the verifier. See CAR 3:11 01/07/2019:	
Evidence received, and analysis of corrections and corrective actions provided for NC closure: **CAR 3.11 01/07/2019:** Please provide evidence that the project coordinator has kept records of all plan vivos submitted by participants, PES agreements, monitoring results and all PES disbursed to participants (over the entire verification period). **Documents reviewed** Victor Kamugisha_Financial auditor interview.doc Supporting documents to close NC3 listed below (CAR 3.11 01/07/2019) 2013 final3 edit as per db.xlsx 2014 final3 edit as per db.xls 2015 final Juuko edit as per db.xls 2016 final edit as per db.xlsx 2017 daniel lilian 3-2.xlsx	
Status: CLOSED	

Audit Overview: FAR 4.7 01/07/2019		
NC: 4	**Reference: 4.7**	**Category :** *Minor*
Date found: 01/07/2019	**Deadline for correction: 02/10/2019**	

Description of indicator *(Requirement in the Plan Vivo Standard)*: 4.7. The project coordinator must not approve plan vivos where implementation would undermine the livelihood needs and priorities or reduce the food security of participants.
Description of non-conformity: Verifiers found that technical specifications appear to take food security into account. Of the 28 interviewed producers/farmers all but one said that food production had increased as a result of the project. One farmer mentioned that food security was an issue for his family and this may be the result of overplanting. In general food security does not appear to be an issue and project activities are maintaining or increasing food production. A forward action request was made to ensure risks to food security do not become more common (see FAR 4.7 01/07/2019).
Evidence received, and analysis of corrections and corrective actions provided for NC closure: **FAR 4.7 01/07/2019:** Ensure that future monitoring and feedback is used to review plan vivo contracts, and exclude those where implementation would undermine the livelihood needs and priorities or reduce the food security of participants. **Documents reviewed** Monitoring reports 2013- 2017, Onsite interviews with Farmers/producers, Supporting documents to close NC4 listed below (FAR 4.7 01/07/2019) TGB facilitator's manual 2019 2.pdf (section 2.2.4.2)
Status: CLOSED

Audit Overview: CAR 4.8 01/08/2019		
NC: 5	**Reference: 4.8**	**Category :** *Major*
Date found: 01/08/2019	**Deadline for correction: 02/10/2019**	
Description of indicator *(Requirement in the Plan Vivo Standard)*: 4.8. There must be a system for accurately recording and verifying the location, boundary and size of each plan vivo using GPS, where boundary coordinates are recorded for all plan vivos above 5 hectares, and at least a central point coordinate recorded for plan vivos under 5 hectares.		
Description of non-conformity: The verification team reviewed planting boundaries at the desktop and on-site for determination of area used in carbon calculations. It was unclear from reporting or monitoring documentation the procedures to consistently delineate boundaries for planting plots. Further, independent measurements by the verification team on-site		

suggested the planting area measurement methods are not applied in a consistent manner (See CAR 4.8 01/08/2019).
Evidence received, and analysis of corrections and corrective actions provided for NC closure: **CAR 4.8 01/08/2019:** Please ensure there is a clear system for accurately recording and verifying the location, boundary and size of each plan vivo using GPS. Clarify how reporting documentation reflects standard operating procedures which allow for program-wide, replicable areal measurements that can be demonstrably implemented by program participants. **Documents reviewed** TGB-PDD_V2.0.pdf, ECOTRUST-Mixed-native-agroforestry-V1.1.pdf, ECOTRUST-Single-Species-Native-Woodlot-Maesopsis.pdf. Supporting documents to close NC5 listed below (CAR 4.8 01/08/2019) TGB facilitator's manual 2019 2.pdf (section 2.2.4.2)
Status: CLOSED CAR 4.8 01/08/2019: Supporting documentation provided from Project Coordinator (TGB facilitator's manual 2019 2.pdf). Section 2.2.4.2 of the file TGB facilitator's manual 2019 2.pdf outlines a clear system for accurately recording and verifying the location, boundary and size of each plan vivo using GPS. This document also clarifies how reporting documentation reflects standard operating procedures which allow for program-wide, replicable areal measurements that can be demonstrably implemented by program participants.

Audit Overview: FAR 4.9 01/08/2019		
NC: 6	**Reference: 4.9**	**Category :** *Minor*
Date found: 01/08/2019	**Deadline for correction: 02/10/2019**	
Description of indicator *(Requirement in the Plan Vivo Standard)*: 4.9. Participants must have access to their plan vivo in an appropriate format and language.		
Description of non-conformity: Participants appeared to have access to their plan vivo in an appropriate format and language. Site visit interviews with producers/farmers indicated that a majority had an actual copy of their contract, however many were unclear on the actual details of the contract (see FAR 4.9_01/08/2019).		
Evidence received, and analysis of corrections and corrective actions provided for NC closure:		

FAR 4.9 01/08/2019: Please ensure that producers are aware of contract details and bennefit sharing agreements, including planting targets, contract length, and when they will be repaid for seedlings that have died and when they will be responsible themselves. Please clarify how these details will be communicated, i.e. through community meetings, or posters in community centers etc. Future verifications should confirm that these details are known by producers/farmers when questioned.

Documents reviewed

Site visit interviews with farmers/producers. Review of plan vivo contracts in the field. Plan Vivo Contract_Sironko district.docx

Supporting documents to close NC6 listed below (FAR 4.9 01/08/2019)

TGB facilitator's manual 2019 2.pdf (section 2.2.4.2)

Status: CLOSED

Audit Overview: CAR 8.10 01/09/2019

NC: 7	**Reference: 8.10**	**Category :** *Minor*
Date found: 01/09/2019	**Deadline for correction: 02/10/2019**	

Description of indicator *(Requirement in the Plan Vivo Standard)*: 8.10. The project coordinator must provide justification for any payments for ecosystem services delivered in kind or in the form of equipment or resources other than money.

Description of non-conformity: Verifiers noted that there was no formal process for deciding when producers will be given replacement seedlings by Ecotrust (when initial plantings die). Ecotrust did appear to have an internal procedure of replacing seedlings, when factors out of the control of the farmer were to blame for mortality, such as drought and disease. Verifiers confirmed that most producers that were not at fault, were given replacement seedlings by Ecotrust during onsite interviews. Verifiers also noted that this policy has not been formalized, nor made available to producers in benefit sharing agreements (see CAR 8.10 01/09/2019).

Evidence received, and analysis of corrections and corrective actions provided for NC closure:

CAR 8.10 01/09/2019: Please update PES contracts to include further justification for any payments for ecosystem services delivered in kind or in the form of equipment or resources other than money. Please add specific language describing when producers will and will not be given replacement seedlings when initial plantings die (drought, mis-management etc.).

Documents reviewed

Site visit interviews with farmers/producers (28 farmers were randomly interviewed from 2 districts). Plan Vivo Contract_Sironko district.docx, Monitoring reports 2013- 2017, TGB facilitator's manual 2019 2.pdf (section 3.2), Farmer Sale agreement template.pdf (points 8 and 9)
Status, NC 7 CLOSED (03/05/2019): The project coordinator adequately provided justification within the PES agreement (Farmer Sale agreement template.pdf (points 8 and 9)) for any payments for ecosystem services delivered in kind or in the form of equipment or resources other than money. Specifically, there is new language describing when producers will and will not be given replacement seedlings when initial plantings die (drought, mis-management etc.).

Audit Overview: CAR 8.12 01/09/2019		
NC: 8	**Reference: 8.12**	**Category :** *Minor*
Date found: 01/09/2019	**Deadline for correction: 02/10/2019**	
Description of indicator *(Requirement in the Plan Vivo Standard)*: 8.12. Projects selling Plan Vivo Certificates should aim to deliver at least 60% of the proceeds of sales on average to communities as PES, meaning project coordinators should not draw on more than 40% of sales income for ongoing coordination, administration and monitoring costs. Where less than 60% is delivered projects must justify why this is not possible, why the benefits delivered to communities are fair and that they are able to effectively incentivize activities.		
Description of non-conformity: Incomplete information was provided to verifiers to confirm this requirement. It was not clear from the files provided if for instance, payments to SACCOs included issuance numbers, files were linked to external files with no supporting data, and files did not cover the entire verification period (see CAR 8.12 01/09/2019).		
Evidence received, and analysis of corrections and corrective actions provided for NC closure: **CAR 8.12 01/09/2019:** Please clearly provide information to confirm that sold Plan Vivo Certificates deliver at least 60% of the proceeds of sales on average to communities as PES, meaning project coordinators should not draw on more than 40% of sales income for ongoing coordination, administration and monitoring costs. Where less than 60% is delivered projects must justify why this is not possible, why the benefits delivered to communities are fair and that they are able to effectively incentivize activities**.** **Documents reviewed** 017 payments_8.12 financial.xls, Farmer_CO2_contracts end 2016 Oct 2018 - 4.xls, General indicators3, 2017 annual report (Part 1). Management Responses.doc		
Status: Closed		

Table 1. Summary of major and minor Corrective Actions

Theme	Major CARs	Minor CARs	Observations	Status
Project's Eligibility	None	None	None	N/A
Ecosystem Benefits	None	None	None	N/A
Project Coordination and Management	None	CAR 3.10 01/07/2019 CAR 3.11 01/07/2019	OBS 3.5 01/03/2018	CAR 3.10 01/07/2019 Closed OBS 3.5 01/03/2018 Closed CAR 3.11 01/07/2019 Closed
Participatory design	CAR 4.8 01/08/2019	FAR 4.7 01/07/2019 FAR 4.9 01/08/2019		FAR 4.7 01/07/2019 Closed CAR 4.8 01/08/2019 Closed FAR 4.9 01/08/2019 Closed
Quantifying and Monitoring Ecosystem Services	(see CAR 4.8 01/08/2019)	None	None	Pending item CAR 4.8 01/08/2019 Closed
Risk Management	None	None	None	N/A
Livelihoods Impacts	None	None	None	N/A
PES Agreement	None	CAR 8.10 01/09/2019 CAR 8.12 01/09/2019	None	CAR 8.10 01/09/2019 Closed CAR 8.12 01/09/2019 Closed

Table 2 - Report Conformance

Theme	Conformance of Draft Report	Conformance of Final Report
Project's Eligibility	Yes	Yes
Ecosystem Benefits	Yes	Yes
Project Coordination and Management	No	Yes
Participatory design	No	Yes
Quantifying and Monitoring Ecosystem Services	No	Yes
Risk Management	Yes	Yes
Livelihoods impacts	Yes	Yes
PES Agreement	No	Yes

Detailed Verification Report

PROJECT'S ELIGIBILITY			
Requirement: Project directly engage and benefit community groups			
Verification Question: 1 and 2			
1.1 Project interventions are still taking on land where smallholders and/or community groups have clear land tenure **(1.1)** 1.2 Land that is not owned by or subject to use rights has included in the project area because **(1.2):** • It represents less than a third of the project areas at all times • No part of the area was acquired by a third party from smallholders or community groups for the purpose of inclusion in the project • Its inclusion will have clear benefits to the project by creating landscape level ecosystem benefits such as biodiversity corridors. • There is an executed agreement between owners/mangers of such land and participants regarding the management of the area consistent with these requirements			
A. Findings (describe)	**1.1 and 1.2:** ESI concludes that land tenure and user rights are sufficiently recognized and secure throughout the project area that was verified. Land tenure varies by location with some areas only recognizing customary land tenure, and other areas recognized by a more formal system. The Trees for Global Benefits project ensures secure land tenure by requiring on the application form to join the project that the LC1 (Local government representative at the village level) confirm the area and location of the producer's land and stamp the document. The audit team asked producers that were interviewed about their perception of the security of their land tenure as well as other producers in their region. Universally, producers felt that land tenure was secure.		
B. Conformance	Yes ■	No ☐	N/A ☐
C. Corrective Actions (describe)	*None*		
D. (Insert Project Coordinator's Name) Response	*(To be filled out by the Project Coordinator)*		
E. Status	Closed		

ECOSYSTEM BENEFITS
Requirement: Project generates ecosystem service benefits and maintains or enhances biodiversity.
Verification Questions: 1, 3 and 5

2.1 Project interventions are maintaining or enhancing biodiversity **(2.2)**
2.2 Project interventions have not led to any negative environmental impacts **(2.3)**
2.3 Any trees being planted to generate ecosystem services are native or naturalised species and are not invasive **(2.4)**

A. Findings (describe)	**2.2:** The project continues to assess the wider ecological impacts of the tree planting activity. The conversion of agricultural lands to native species woodlots does not have negative impacts on biodiversity or watersheds. The project is generating, the following biodiversity and environmental benefits • Promotion of indigenous tree species, the expansion of native biodiversity islands and corridors • Restoration, protection and management of degraded and threatened ecosystems • Improved protection of protected areas through provision of alternative sources of hardwood timber and wood fuel, typically firewood. • Regulation of micro-climates • Water purification • Soil stabilisation and improved moisture retention on slopes **2.3:** Project interventions do not appear to lead to any negative environmental impacts, e.g. soil erosion or reduction of water quality. The most common naturalized species used in the project is Grevalia robusta, which was requested to be used by farmers in areas where Maesopsis has not been successful. Grevalia is commonly planted across Uganda and there is no evidence of impacts to the water table or invasiveness. The other naturalized species used in the project were primarily pantropical fruit trees including mango and avocado which are non-invasive and have important food security benefits. **2.4:** All tree species planted are listed in technical specifications previously approved by Plan Vivo. These are both native and naturalised species, that were found to have livelihood benefits (fast growth/food sources), that were not seen to have a negative impact on biodiversity or the provision of key ecosystem services in the project and surrounding areas.		
B. Conformance	Yes ■	No ☐	N/A ☐
C. Corrective Actions (describe)	*None*		

D. (Insert Project Coordinator's Name) Response	*(To be filled out by the Project Coordinator)*
E. Status	*CLOSED*

PROJECT COORDINATION AND MANAGEMENT	
Requirement: Project is managed with transparency and accountability, engagement of relevant stakeholders and in compliance with the law of the Host Country.	
Verification Questions: 1, 2 and 6	
3.1 The project coordinator still has the capacity to support participants in the design of the project interventions, select appropriate participants for inclusion in the project, and develop effective participatory relationships including providing on-going support to sustain the project **(3.4)** 3.2 The project coordinator still has the legal and administrative capacity to enter into PES Agreements with participants and to manage the disbursement of payments for ecosystem services **(3.5)** 3.3 A transparent mechanism and procedures for the receipt, holding and disbursement of PES funds is applied, with funds intended for PES earmarked and managed through an account established for this sole purpose, separate to the project coordinator's operational finances. **(3.9)** **3.4** The project coordinator has accurately described the progress, achievements and problems encountered by the project in the Annual Reports. The Annual Reports transparently report sales figures and demonstrate resource allocation in the interest of target groups **(3.10; 3.11)**	
A. Findings (describe)	**3.4:** The project coordinator appears to have the capacity to support participants in the design of project interventions, select appropriate participants for inclusion in the project, and develop effective participatory relationships including providing ongoing support as required to sustain the project. Producers that were interviewed agreed that Ecotrust staff were qualified and responsive to their needs, including complaints and suggestions for use of community funds. Ecotrust staff provide ongoing support to producers through local staff and farmer coordinators as well as through annual community meetings and farm visits for each participating farmer. In general, the audit team received almost no complaints from producers about Ecotrust and all were happy to be part of the project. The single most frequent complaint that was received, was that the carbon payments had in some cases been delayed. Interviews with Ecotrust indicate that this is usually due to inconsistent information from farmers including (bank account information, registering phones for Mobil payments, and spelling of names) see OBS 3.5 01/03/2018. Farmers also acknowledged the farm and ecosystem benefits of the project (almost all listed in annual reports).

	Ongoing support seems to be an area of concern for buyers of the credits for this project, and verification site visit confirmed that some areas need improvement. These include: 1. Making sure that technical specifications are followed in terms of planting arrangement (i.e. boundary planting vs. dispersed planting). 2. Following technical specifications planting spacing requirements. 3. Ensuring that all farmers are aware of project details. Verifiers note that capacity is in place and will issue clarifications and requests related to the above items elsewhere (see OBS 3.5 01/03/2018). **3.5:** The project coordinator appears to have the legal and administrative capacity to enter into PES agreements with participants and to manage the disbursement of payments for ecosystem services. Verification staff reviewed carbon sales agreements while onsite. Many producers had copies of agreements while interviewed. The Carbon Sales Agreement specifies the payment schedule clearly in the document. Producers are paid in instalments depending on performance, which ensures that trees are replanted in order to meet project targets. If producers choose to leave the project, risk is compensated for by recruiting additional farmers to replace the trees lost. The verification team also confirmed that the majority of farmers had received payments for ecosystem services. The single most frequent complaint that was received by the verification team from farmers was that the carbon payments had in some cases been delayed. Interviews with Ecotrust indicate that this is usually due to inconsistent information from farmers including (bank account information, registering phones for Mobil payments, and spelling of names). See OBS 3.5 01/03/2018 **3.9:** Verifiers interviewed Victor Kamugisha, CPA (internal financial auditor): from a firm called BCOM

	BCOM audits finance, operations, and compliance. They check for legal compliance. Tax statutes, employment statutes etc. Mr. Kamugisha described the audits that his team periodically completes on Ecotrust finances. They ensure that all accounts and funds are managed appropriately and following Ugandan Law. It appears that transparent mechanism and procedures for the receipt, holding and disbursement of PES funds is applied, with funds intended for PES earmarked and managed through an account established for this sole purpose, separate to the project coordinator's operational finances. **3.10:** It appears that a project budget and financial plan may have been developed by the project coordinator as evidenced by some of the financial documents provided in interviews with auditors. A full financial plan, updated at least every three months, including documentation of operational costs and PES disbursed, and funding received, demonstrating how adequate funds to sustain the project have been or will be secured has not been clearly provided to the verifier. See CAR 3.10 01/07/2019: **3.11:** It appears that the project coordinator has kept records of all plan vivos submitted by participants, PES agreements, monitoring results and all PES disbursed to participants. This was evidenced during site visit interviews with staff, however this information has not been provided to the verifier. See CAR 3:11 01/07/2019:		
B. Conformance	Yes ■	No ☐	N/A ☐
C. Corrective Actions: **OBS 3.5 01/03/2018** **CAR 3.10 01/07/2019** **CAR 3.11 01/07/2019**	OBS 3.5 01/03/2018: Consider informing farmers why payments may be delayed, and possible items for them to confirm (on their end) to ensure payments are not held up in the future. This could be in the form of discussion groups or handouts given in community meetings with example informatmation and resources (phone numbers, contacts, websites etc.) for producers to access help in confirming if account information is accurate. CAR 3.10 01/07/2019: Please provide a project budget and financial plan, that has been updated at least every three months (covering the entire verification period), including documentation of operational costs and PES disbursed, and funding received, demonstrating how adequate funds to sustain the project have been or will be secured. CAR 3.11 01/07/2019: Please provide evidence that the project coordinator has kept records of all plan vivos submitted by participants, PES agreements, monitoring results and all PES disbursed to participants (over the entire verification period).		

D. (Insert Project Coordinator's Name) Response	**OBS 3.5 01/03/2018**: Management Response: We have revised the facilitators' guidelines to include this as one of the key messages delivered to farmers during the meetings, capacity building and home visits (see section on induction meetings in the manual attached) Supporting documents to NC1 listed below (OBS 3.5 01/03/2019) TGB facilitator's manual 2019 2.pdf (Section 2.2.2 Induction) **CAR 3.10 01/07/2019** Response, received via email 01/16/2019: Please find attached the budget monitoring reports submitted to the Finance & Investment Committee of the ECOTRUST Board over the monitored years Supporting documents to NC2 listed below (CAR 3.10 01/07/2019) 1) Q1 to Q4 of 2013 2) 2014 Q1 3) 2014 Q2 4) 2014 Q3 5) 2014 Q4 6) 2015 Q1 to Q4 7) 2016 Q1 & Q2 8) 2016 Q3 & Q4 9) 2017 Q1 & Q2 10) 2017 Q3 & Q4 **CAR 3.11 01/07/2019:** Management Response: Database records of all agreements signed for the respective years, total expected tCO2 and contract sums for the entire verification audit period is attached. The audited accounts that were shared provide a record of all funds that have been disbursed to date and the payables as well as the fund balance. The files also indicate the farmers that have since dropped out of the project and farmers that are still active but have either reduced targets or had more that one contract and one or more of the contracts have been

	cancelled. All lost contracts are usually compensated for in the subsequent years. Supporting documents to NC3 listed below (CAR 3.11 01/07/2019) 2013 final3 edit as per db.xlsx 2014 final3 edit as per db.xls 2015 final Juuko edit as per db.xls 2016 final edit as per db.xlsx 2017 daniel lilian 3-2.xlsx
E. Status	*(CLOSED or OUTSTANDING)* *OBS 3.5 01/03/2018 Closed* *CAR 3.10 01/07/2019 Closed* *CAR 3.11 01/07/2019 Closed*

PARTICIPATORY DESIGN AND DEVELOPMENT OF PLAN VIVO
Requirement: the project has demonstrated community ownership: communities participate meaningfully through the design and implementation of plan vivos that address local needs and priorities.
Verification Questions: 1, 2 and 6
4.1 A voluntary and participatory planning that address local needs and inform the development of technical specification is taking place **(4.1; 4.6; 7.1.).** Barriers to participation are being identified and measures taken to encourage participation **(4.3)** 4.2 Smallholders or communities are not being excluded from participation in the project on the basis of gender, age, income or social status, ethnicity or religion, or any other discriminatory basis **(4.2)** 4.3 The project is not undermining the livelihood needs and priorities or reduce the food security of the participants **(4.7; 7.1; 7.5)** **4.4** There exists a system for accurately recording and verifying location, boundary and size of each plan vivo **(4.8)**. Participants have access to their *plan vivos* in an appropriate language and format **(4.9)** **4.5** Participants are being provided with a forum to periodically discuss the design and running of the project with other participants and raise any issuance or grievances with the project coordinator **(4.12)**. A robust grievance redressal system is in place **(4.14)**

A. Findings (describe)	**4.1:** • Verifiers found that technical specifications take into account local livelihood needs and include opportunities to improve existing or diversify livelihoods and incomes. PES increased farmer income and increased opportunities such as seed purchase (for crops), land tenure (some farmers had purchased land with carbon payments etc.). • Verifiers found that technical specifications appear to take local customs, land availability, and land tenure into account. • Verifiers found that technical specifications appear to take food security into account. Of the 28 interviewed producers/farmers all but one said that food production had increased as a result of the project. One farmer mentioned that food security was an issue for his family and this may be the result of overplanting. In general food security does not appear to be an issue and project activities are maintaining or increasing food production (see FAR 4.7 01/07/2019). • Verifiers found that technical specifications appear to account for practical and resource implications for participation of different groups including marginalised groups. Verifiers found diversified groups to be part of the project including women, poor, and religious groups such as Muslims. • Verifiers found that technical specifications appear to account for opportunities to enhance biodiversity through the use of native species. Technical specification includes the use of 79 % of indigenous tree species planted (as opposed to naturalized species). Onsite verifications of farmers/producers further supported this assertion. • Verifiers found that technical specifications appear to account for smallholders or community groups to not be excluded from participation in the project on the basis of gender, age, income or social status, ethnicity or religion, or any other discriminatory basis. Verifiers found diversified groups to be part of the project including women, poor, many age groups, and religious groups such as Muslims. • Verifiers found that technical specifications appear to account for barriers to participation in the project, and reasonable measures were taken to encourage participation of those who experience barriers. Some barriers verifiers found to be accounted for include financial barriers for purchasing seedlings, technical barriers of for tree planting and maintenance, and soil conservation practices. **4.6:** Plan vivo contracts reviewed by the verification team clearly show which project interventions that are to be adopted, are aligned and consistent with the project's technical specifications, and include specific

	information that is not common to all plans under the relevant technical specification (planting type, grouped vs. individual project etc.). **4.7:** Verifiers found that technical specifications appear to take food security into account. Of the 28 interviewed producers/farmers all but one said that food production had increased as a result of the project. One farmer mentioned that food security was an issue for his family and this may be the result of overplanting. In general food security does not appear to be an issue and project activities are maintaining or increasing food production. A forward action request was made to ensure risks to food security do not become more common (see FAR 4.7 01/07/2019). **7.1:** Verifiers found the project demonstrates clear plans to benefits the livelihoods of participants, these are described in F1, F2 and F3 of the PDD. Onsite interviews with 28 producers/farmers confirmed that these benefits had been given to participants. Verifiers questioned farmers about all benefits listed in annual monitoring reports and found that most if not all items listed were confirmed by farmers interviewed (these included payments for ecosystem services, clean cookstoves, improved soil conservation strategies, trainings on sustainable agriculture, etc.). **7.5:** Verifiers found the project strives to avoid negative impacts on participants and nonparticipants, especially those most vulnerable. No consistent negative socioeconomic impacts were identified with the 28 farmers/producers interviewed. **4.8:** The verification team reviewed planting boundaries at the desktop and on-site for determination of area used in carbon calculations. It was unclear from reporting or monitoring documentation the procedures to consistently delineate boundaries for planting plots. Further, independent measurements by the verification team on-site suggested the planting area measurement methods are not applied in a consistent manner (See CAR 4.8 01/08/2019). **4.9:** Participants appeared to have access to their plan vivo in an appropriate format and language. Site visit interviews with producers/farmers indicated that a majority had an actual copy of their contract, however many were unclear on the actual details of the contract (see FAR 4.9_01/08/2019) **4.12:** Verifiers confirmed that participants were provided with a forum to periodically discuss the design and running of the project with other participants in their community and raise any issues or grievances with the project coordinator over the PES period. Many farmer/producers interviewed said if they had a grievance they would bring it to the community coordinator and that the existing process was working for them. **4.14:** Verifiers confirmed that a robust grievance redressal system is part of project design, ensures that participants are able to raise grievances

	with the project coordinator at any given point within the project cycle, and that these grievances are dealt with in a transparent, fair, and timely manner. Many farmer/producers interviewed said if they had a grievance they would bring it to the community coordinator and that the existing process was working for them.		
B. Conformance	Yes ■	No ☐	N/A ☐
C. Corrective Actions **FAR 4.7 01/07/2019** **CAR 4.8 01/08/2019** **FAR 4.9 01/08/2019**	FAR 4.7 01/07/2019: Ensure that future monitoring and feedback is used to review plan vivo contracts, and exlude those where implementation would undermine the livelihood needs and priorities or reduce the food security of participants. CAR 4.8 01/08/2019: Please ensure there is a clear system for accurately recording and verifying the location, boundary and size of each plan vivo using GPS. Clarify how reporting documentation reflects standard operating procedures which allow for program-wide, replicable areal measurements that can be demonstrably implemented by program participants. FAR 4.9 01/08/2019: Please ensure that producers are aware of contract details and bennefit sharing agreements, including planting targets, contract length, and when they will be repaid for seedlings that have died and when they will be responsible themselves. Please clarify how these details will be communicated, i.e. through community meetings, or posters in community centers etc. Future verifications should confirm that these details are known by producers/farmers when questioned.		
D. (Insert Project Coordinator's Name) Response	*(To be filled out by the Project Coordinator)* **FAR 4.7 01/07/2019**: Management Response: We have revised the facilitators' guidelines to include this as one of the key messages delivered to farmers during the home visits for recruitment and monitoring (see sections recruitment & monitoring in the manual attached) Supporting documents to NC4 listed below (FAR 4.7 01/07/2019) TGB facilitator's manual 2019 2.pdf (Section 2.2.4.2) **CAR 4.8 01/08/2019**: Supporting documentation provided from Project Coordinator (TGB facilitator's manual 2019 2.pdf). Section 2.2.4.2 of the file TGB facilitator's manual 2019 2.pdf outlines a clear system for accurately recording and verifying the location, boundary and size of each plan vivo using GPS. This document also clarifies how reporting documentation reflects standard operating procedures which allow for		

	program-wide, replicable areal measurements that can be demonstrably implemented by program participants. Supporting documents to NC5 listed below (CAR 4.8 01/08/2019) TGB facilitator's manual 2019 2.pdf (Section 2.2.4.2) **FAR 4.9 01/08/2019:** Management Response: This has been described in the facilitators' guidelines to include this as one of the key messages delivered to farmers during the meetings, training events and home visits for recruitment and monitoring (see manual attached). In addition, we are going to invest in the design and production of Farmer's booklet that summarizes the key issues in the contract and keeps track of performance as well as payments. Each farmer will be issued with a copy on signing of contracts and each will be updated each time the farmer is monitored as well as when payments have been delivered Supporting documents to NC6 listed below (FAR 4.9 01/08/2019) TGB facilitator's manual 2019 2.pdf (Section 2.2.2)
E. Status	*(CLOSED or OUTSTANDING)* *CAR 4.8 Closed.* *FAR 4.7 Closed* *FAR 4.9 Closed*

QUANTIFYING AND MONITORING ECOSYSTEM SERVICES
Requirement: project generates real and additional ecosystem service benefits that are demonstrated with credible quantification and monitoring
Verification Questions: 2, 3 and 4
5.1 Sources of data used to quantify ecosystem services, including all assumptions and default factors, have been specified and updated when possible, with a justification why they are appropriate **(5.1; 5.2)** 5.2 The project coordinator has been conducting ground-truthing activities in order to collect real data and field measurements from the project sites that have been or will be used to update the project's PDD and technical specifications, including the quantification of climate benefits **(5.3)** 5.3 A clear and consistent Standard Operating Procedure (SOP), or equivalent, for remote sensing analysis has been elaborated by the project coordinator. 5.4 Ecosystem services forming the basis of the Plan Vivo project are still additional **(5.4).**

5.5 To avoid double counting of ecosystem services, the project interventions are not being used for any other project or initiative **(5.14)**

5.6 A monitoring plan has been correctly implemented and a system for checking its robustness is in place, where **(5.9; 7.2.; 7.3):**

- Corrective actions and contingency plans are described when performance targets have not been met
- The validity and assumptions of the technical specifications have been correctly tested
- Communities have been actively participating in monitoring activities
- Monitoring has been regularly shared and discussed it with the participants

A. Findings (describe)	**5.1:** The project has clearly developed technical specifications for each of the project interventions, describing the applicability conditions. These are listed on page 11 of the newest technical specification for Mixed species and this specification has been approved by Plan Vivo. Both technical specifications also clearly list activities and required inputs, and what ecosystem service benefits will be generated and how they will be quantified. **5.2:** Sources of data used to quantify ecosystem services, including all assumptions and default factors, were found to be clearly specified, with a justification for why they are appropriate. Plan Vivo foundation has already approved both technical specifications in use. **5.3:** Technical specifications have been updated (Technical Specification: Agroforestry Farming System: Mixed Native and Naturalized Tree Species Updated 30 March 2017, Version: 1.1.), and appears to be the only specification being used to sign new PES Agreements. This specification was developed reviewing both available data from project monitoring results, and new available data from outside the project. **(5.3)** Verifiers could not find a clear and consistent Standard Operating Procedure (SOP), or equivalent, for remote sensing analysis that has been elaborated by the project coordinator (see CAR 4.8 01/08/2019). **5.4** Ecosystem services forming the basis of this project appear to be additional. Project interventions are not required by existing laws or regulations and there are currently financial, social, cultural, technical, barriers preventing project interventions from taking place. Verifiers Interviewed Victor Kamugisha, CPA: from a firm called BCOM. BCOM audits finance, operations, and compliance. They check for legal compliance, tax statutes, employment statutes, and found no legal issues with the project. Auditors also interviewed 28 producers/farmers noting that clear financial and technical barriers exist to project interventions. **5.14:** Verifiers found the project intervention not to be in use for any other projects or initiatives, including a national or regional level mandatory GHG emissions accounting programme, that will claim credits in respect of the same ecosystem services. Verifiers did websearches for common registries such as VCS, ARB, and UNFCCC,

	and did not find the project listed. Further Uganda is does not currently have an active national or regional level mandatory GHG emissions accounting programme. **5.9:** Verifiers found that a clear monitoring plan has been developed for each project intervention (TGB-PDD_V2.0.pdf (K.1)). This plan includes; performance indicators and targets to be used and how they demonstrate if ecosystem services are being delivered, monitoring methods, frequency and duration of monitoring, how assumptions used in technical specifications are to be tested, resources and capacity required, how communities will participate in monitoring, and how results will be shared with participants. While onsite verifiers reviewed monitoring reports and verified 6 random farms to compare verification inventories with the most recent monitoring inventories. No significant differences or systematic differences were found. Verifiers also confirmed through producer/farmer interviews that project participants had taken place in monitoring efforts as outlined in the PDD and had also discussed monitoring results with Ecotrust staff. **7.2:** A project socioeconomic baseline scenario was clearly defined (Socio-Economic-Feasibility-Analysis-Uganda-.pdf), including information on the socioeconomic context in participating communities at the start of the project. This socioeconomic baseline clearly describes how these conditions are likely to continue or change in the absence of the project. Basic information is included that covers; demographics and population groups, access and main uses of land and natural resources, access and use of energy sources for light and heat, assets and income levels, livelihood activities, local governance structures and decision-making mechanisms, cultural, religious and ethnic groups present, and gender and age equity groups present. **7.3:** Sections 6.2 and 6.3 of the 2017 annual monitoring report (and varies for other annual Monitoring reports 2013,2014,2015,2016), describe the socioeconomic impacts of the project. These impacts are described in comparison with the socioeconomic baseline scenario, including consideration of expected impacts on participants.		
B. Conformance	Yes ■	No ☐	N/A ☐
C. Corrective Actions	(see CAR 4.8 01/08/2019)		
D. (Insert Project Coordinator's Name) Response	(To be filled out by the Project Coordinator) Pending item closed (final finding copied below). CAR 4.8 01/08/2019: Supporting documentation provided from Project Coordinator (TGB facilitator's manual 2019 2.pdf). Section 2.2.4.2 of the file TGB facilitator's manual 2019 2.pdf outlines a clear system for		

	accurately recording and verifying the location, boundary and size of each plan vivo using GPS. This document also clarifies how reporting documentation reflects standard operating procedures which allow for program-wide, replicable areal measurements that can be demonstrably implemented by program participants. Supporting documents to close listed below (CAR 4.8 01/08/2019) TGB facilitator's manual 2019 2.pdf (Section 2.2.4.2)
E. Status	*(CLOSED or OUTSTANDING)* *CAR 4.8 Closed*

RISK MANAGEMENT	
Requirement: The project manages risks effectively throughout its design and implementation.	
Verification Questions: 2 and 4	
6.1 Where leakage is likely to be significant, i.e. likely to reduce climate services by more than 5%, an approved approach has been used to monitor leakage and subtract actual leakage from climate services claimed, or as a minimum, a conservative estimation of likely leakage has been made and subsequently deducted from the climate services claimed **(6.1; 6.2)** 6.2 The level of risk buffer that has determined using an approved approach is adequate and is a minimum of 10% of climate services expected **(6.3)** 6.3 Does the project maintain a buffer account and is the cumulative total of credits deposited in the account equal to the total reported in the latest annual report? **(6.3)**	
A. Findings (describe)	**6.1:** Verifiers found risks to the delivery of ecosystem services and sustainability of project interventions are properly identified and appropriate mitigation measures described in part H of the PDD document, and the Mixed Native technical specification. **6.2:** Verifiers found the project to properly review its risk assessment and resubmit to the Plan Vivo Foundation within the 5-year requirement. A new risk assessment is included in the latest technical specification ECOTRUST-Mixed-native-agroforestry-V1.1.pdf (Part H), that has been approved by the Plan Vivo Foundation. **6.3:** Verifiers found that a proportion of expected climate services has been appropriately held in a risk buffer to protect the project from unexpected reductions in carbon stocks or increases in emissions. **6.4:** Verifiers found that the level of risk buffer is determined using an approved approach and is a minimum of 10% of climate services expected.

B. Conformance	Yes ■	No ☐	N/A ☐
C. Corrective Actions (describe)	*None*		
D. (Insert Project Coordinator's Name) Response	*(To be filled out by the Project Coordinator)*		
E. Status	*(CLOSED or OUTSTANDING)* *N/A*		

PES AGREEMENT AND BENEFIT SHARING	
Requirement: project shares benefits equitably and transact ecosystem services benefits through clear PES Agreements with performance-based incentives.	
Verification Questions: 1, 2 and 6	
7.1. Procedures for entering into a PES Agreement with participants are being applied correctly **(8.2)** 7.2. Participant s are entering into PES agreement voluntarily and according to the principle of free, prior, informed consent, in an appropriate language and format **(8.3)** 7.3. PES Agreements are not removing, diminishing or threatening participant's land tenure **(8.4)** 7.4. A fair and equitable benefit-sharing mechanism is in place and has been agreed with the participation of communities involved, identifying how PES funding will be distributed among participants **(8.8; 8.9; 8.10)** **7.5.** The project has committed to deliver at least 60% on average of the proceeds of the sales of Plan Vivo Certificates. Where less than 60% has been delivered, the project has justified why this was not possible **(8.12)**	
A. Findings (describe)	**8.2:** Verifiers reviewed a sample of Plan Vivo contracts and interviewed a random sample of farmers/producers, and found the procedures for entering into agreements with Ecotrust were clearly defined and followed, where PES agreements specified the following: 1) Quantity and type of ecosystem services transacted. 2) The project interventions to be implemented 3) The plan vivo the PES Agreement clearly shows its date of approval and implementation. 4) Performance targets that must be met to trigger the disbursement of payments or other benefits, with reference to monitoring methods, frequency and duration.

	5) The amount of payment or benefit to be received (or what the process is for determining this). 6) Consequences if performance targets are not met, e.g. withholding of some or all payments and how corrective actions will be agreed. 7) The PES period (period over which monitoring, and payments will take place) and overall duration of commitment to the plan vivo. 8) Any impacts of the agreement on rights to harvest food, fuel, timber or other products. 9) Deduction of a risk buffer where applicable. 10) Agreed upon mechanism to resolve or arbitrate any conflict arising from the implementation of the project, following established community practices or legal rules in the country. **8.3:** Verifiers found participants entered into PES agreements voluntarily according to the principle of free, prior and informed consent, where sufficient information, in an appropriate format and language, was available to potential participants to enable them to make informed decisions about whether or not to enter into a PES Agreement (FAR 4.9 01/08/2019 was issued to ensure clear understanding of contract details). **8.4:** Verifiers found PES agreements did not remove, diminish or threaten participants' land tenure. **8.8, 8.9**: Verifiers found there to be a fair and equitable benefit-sharing mechanism is in place and has been agreed with the participation of communities involved, identifying how PES funding will be distributed among participants. Verifiers reviewed PES agreements and interviewed producers for confirmation. Both payments and in-kind benefits were observed (such as distribution of cookstoves, carbon payments, and agricultural trainings). The agreements were found to include consideration of how benefit-sharing might change over time as the project progresses. Details of the benefit-sharing mechanism were made available to participants in a reasonably appropriate format and language, however some improvement is possible given many participants may not be literate (see FAR 4.9 01/08/2019). **8.10:** Verifiers noted that there was no formal process for deciding when producers will be given replacement seedlings by Ecotrust (when initial plantings die). Ecotrust did appear to have an internal procedure of replacing seedlings, when factors out of the control of the farmer were to blame for mortality, such as drought and disease. Verifiers confirmed that most producers that were not at fault, were given replacement seedlings by Ecotrust during onsite interviews. Verifiers also noted that this policy has not been formalized, nor made available to producers in benefit sharing agreements (see CAR 8.10 01/09/2019).

	8.12: Incomplete information was provided to verifiers to confirm this requirement. It was not clear from the files provided if for instance, payments to SACCOs included issuance numbers, files were linked to external files with no supporting data, and files did not cover the entire verification period (see CAR 8.12 01/09/2019).		
B. Conformance	Yes ■	No ☐	N/A ☐
C. Corrective Actions **CAR 8.10 01/09/2019** **CAR 8.12 01/09/2019**	CAR 8.10 01/09/2019: Please update PES contracts to include justification for any payments for ecosystem services delivered in kind or in the form of equipment or resources other than money. Please add specific language describing when producers will and will not be given replacement seedlings when initial plantings die (drought, mis-management etc.). CAR 8.12 01/09/2019: Please clearly provide information to confirm that sold Plan Vivo Certificates deliver at least 60% of the proceeds of sales on average to communities as PES, meaning project coordinators should not draw on more than 40% of sales income for ongoing coordination, administration and monitoring costs. Where less than 60% is delivered projects must justify why this is not possible, why the benefits delivered to communities are fair and that they are able to effectively incentivize activities.		
D. (Insert Project Coordinator's Name) Response	*(To be filled out by the Project Coordinator)* **CAR 8.10 01/09/2019: Management Response round 1**: All payments are provided in cash, although deductions are sometimes made for any equipment or service that the farmer may have accessed on credit. For example, farmers receive seedlings on credit from nursery operators, which credit is recovered from the farmer payments. The availability of a loan arrangement for seedling has been described in the facilitators' guidelines and will be one of the key messages delivered to farmers during the meetings, training events and home visits for recruitment and monitoring (see manual attached). Free seedlings are provided when there is evidence that farmers have been affected by factors beyond their control. This has been challenging, time consuming and inadequate especially in enabling timely corrective action. ECOTRUST therefore is exploring the possibility of developing a system for weather indexed 'insurance', where support (in kind or in cash) is provided based on the occurrence of an unfavorable event as opposed to currently, which is based on monitoring results as well as farmer feedback. **Magagment Response round 2:** We have dully modified the PES contracts with the farmer to clarify the payment of forms rather than cash and the provision of replacement seedlings.		

Please find attached the modified PES contract. The modifications are articles 9 & 8.

Supporting documents for this response (CAR 8.10 01/09/2019) are below TGB facilitator's manual 2019 2.pdf (Section 3.2)

CAR 8.12 01/09/2019:

Management Response

Table below presents a comparison of the average price per tCO2 for each year and the corresponding amount spent in admin:

Table 1: Project Expenditure on Project Administration costs

Year	Av Price for year (USD)	Total tCO2 issued	Total Price for tCO2 issued (USD)	Admin expenses	Certificate issuance	Total	%age
2013	5.96	81,591	486282.36	167846	32,636.40	200,482.40	0.41
2014	5.93	85,105	504672.65	197180	34,042.00	231,222.00	0.46
2015	5.91	254,243	1502576.13	308258	101,697.20	409,955.20	0.27
2016	5.82	107,313	624561.66	232497	42,925.20	275,422.20	0.44
2017	5.94	119,662	710792.28	165030	47,864.80	212,894.80	0.30
Overall		**647,914**	**3,828,885**	**1,070,811**	**259,166**	**1,329,977**	**0.35**

Normally, contracts between the farmer and ECOTRUST are signed before the credits are sold and therefore the split is based on least releasable value. Since all credits generated during the period under review have been sold, farmer contracts are going to be reviewed and all farmer contracts whose amount are below 60% of the period income will be revised upwards. Tables 2 & 3 provide a summary of the revisions.

Table 2 Price breakdown based on the Least realisable value of 5USD per tCO2

	Price (USD per tCO2)	Price (USD per ha)
Total price	5	1125.5
Farmer price	3	675.3
To the farmer	2.7	607.77
To the community	0.3	67.53

Table 3: Revised Contract Price for woodlots based on the average price for the period of 5.9USD per tCO2

Price (USD) per tCO2		**Price (USD) per ha**	
Technical specification		**Maesopsis (225.1tCO2 applied up to 2014)**	**Mixed Native (238.8tCO2, approved in 2016, applied from late 2014**
Total price	5.9	1195	1268
Farmer price	3.54	717.1686	760.8168
To the farmer	3.186	645.45	684.74
To the community	0.354	71.72	84.5352

Table 4: Revised Contract Price for boundary planting & dispersed inter-planting based on the average price for the period of 5.9USD per tCO2

	Price (USD) per tCO2	**Price (USD) per ha**	
Technical specification		**Boundary Planting**	**Mixed Native dispersed interplanting**
Total price	5.9	384.916	1005.36
Farmer price	3.54	230.9496	603.216
To the farmer	3.186	207.85464	542.8944
To the community	0.354	23.09496	60.3216

E. Round 2 Status

(CLOSED or OUTSTANDING)

8.10 01/09/2019 OUTSTANDING: The project coordinator has not adequately provided justification within the PES agreement (farmer contract) for any payments for ecosystem services delivered in kind or in the form of equipment or resources other than money. Specifically, there is no language describing when producers will and will not be given replacement seedlings when initial plantings die (drought, mis-management etc.)

	CAR 8.12 01/09/2019: CLOSED
F. Corrective Actions **CAR 8.10 01/09/2019**	CAR 8.10 01/09/2019: Please update PES contracts to include justification for any payments for ecosystem services delivered in kind or in the form of equipment or resources other than money. Please add specific language describing when producers will and will not be given replacement seedlings when initial plantings die (drought, mis-management etc.).
G. (Insert Project Coordinator's Name) Response	*(To be filled out by the Project Coordinator)* **Magagment Response round 2:** We have dully modified the PES contracts with the farmer to clarify the payment of forms rather than cash and the provision of replacement seedlings. Please find attached the modified PES contract. The modifications are articles 9 & 8. Supporting documents for this response (CAR 8.10 01/09/2019) are below Farmer Sale agreement template.pdf
H. Round 3 Status	*(CLOSED or OUTSTANDING)* CAR 8.10 01/09/2019: CLOSED, PES agreement updated with language describing when producers will and will not be given replacement seedlings when initial plantings die.

Audit Plan

Description of the Audit Process

Location/Facility	Date(s)	Length of Audit	Auditor(s)
Entebbe, Uganda; ECOTRUST Main Office	12/10/2018 And 12/17/2018	2 days	Guy Pinjuv (Lead Auditor) Innocent Byamukama (translator)
Rubirizi, District, Producer Interviews, Farm Monitoring Verifications	12/11 -12/2018	2 days. Random selection of 14 producers/farmers for interviews. Verification of farm monitoring reports	Guy Pinjuv (Lead Auditor) Innocent Byamukama (translator)
Sironco District, Producer Interviews, Farm Monitoring Verifications	12/14 -15/2018	2 days. Random selection of 14 producers/farmers for interviews. Verification of farm monitoring reports	Guy Pinjuv (Lead Auditor) Innocent Byamukama (translator)

Review of Documents

The following documents were viewed as a part of the field audit:

Documents received 27 September 2018 (from Plan Vivo site)

- TGB-annual-report-2017_public.pdf
- TGB-2013-AR_published-GDPRweb.pdf
- TGB-2016-AR_public.pdf
- TGB-Annual-Report-2014_GDPR.pdf
- TGB-annual-report-2015_-GDPR.pdf
- Socio-Economic-Feasibility-Analysis-Uganda-.pdf

Documents received 15 October 2018

- TGB Project location table.docx

Documents received 25 October 2018

- 20017 recruitment report.xlsx
- Farmer_CO2_contracts end 2016 Oct 2018 - 4.xlsx
- Staff under TGB.xlsx

Documents received 06 November 2018

- farmer contracts 2017.xlsx
- List of payment thru SACCOs.xlsx
- 2017 payments.xlsx

Documents received 29 November 2018

- Meeting and Training Reports
    - Activity Report for TGB Capacity building in Bukibokolo, Nakatsi and Wanale Oct 2016.doc
    - Activity Report for TGB Induction Meeting April 2017..doc
    - Bukoma TGB training Report-april 2013.docx
    - bushenyi training draft report march2016.doc
    - community visioning Mitoomadraft.doc
    - Exposure visit to Hoima draft report.docx
    - Farmer coordinators meeting 2017.docx
    - Farmer feedback meeting July 2.doc
    - Farmer training report April 2016.doc
    - Farmer Training report Sept 2014.doc
    - Hoima community visioning draft.doc
    - Hoima Farmer training report July 2015.doc
    - KASESE community visionigdraft.doc
    - kasese training report march 2016.doc
    - MASINDI Community visioning draft.doc
    - Masindi Training report June 2015 (1).doc
    - Mbale region carbon training Sept 2014.doc
    - Report on Farmer groups feedback meetings Kasese.doc
    - Report on FCs meeting.docx
    - Report on the Mayi Sitovu Training by ECOTRUST and ICSEA in Sept 2017.docx
    - TGB TRAINING REPORT BUSHENYI REGION FEB 2013.doc
    - training in kasese july 2014.doc
    - training reoprt september 2014 bushenyi.doc
    - Training report in hoima in feb 2015.doc
    - Training report march 2015-Masindi.doc
    - Activity Report for Farmer Capacity Building and Stregthening Social Capital October 2017.doc
    - Activity Report for induction meetings, Capacity Building and election of FCs in Mt. Elgon October 2017.doc
    - Activity Report for Strength'g Social Capital and capacity building in

Documents received 07 December 2018

- General indicators3.xls

Documents received 10 December 2018

- General indicators3.xl

Documents received 16 January 2019

- Financial Report for QTR 1 2014.xls
- Financial Report for QTR 2 2014.xls
- Financial report Q1 & 2 2016.xlsx
- 2013 QTR financial reports.xls
- ECOTRUST 2016 Qtr3 Report.xlsx
- ECOTRUST Financial report QTR 3 2014.xls
- Finacial Report Q1 to Q4 2015 (1).xls
- Finacial Report Q1 to Q4 2015.xls
- December report 2017.xlsx
- MgtReport_June2017-2.xlsx

Documents received 21 March 2019

- 2013 final3 edit as per db.xlsx
- 2014 final3 edit as per db.xls
- 2015 final Juuko edit as per db.xls
- 2016 final edit as per db.xlsx
- 2017 daniel lilian 3-2.xlsx
- TGB facilitator's manual 2019 2.pdf

Documents received on 24 March 2019

- Management Responses.docx

Documents received 04 April 2019

- Farmer Sale agreement template.pdf

Interviews

The following is a list of the people interviewed as part of the audit. The interviewees included those people directly, and in some cases indirectly, involved and/or affected by the project activities.

Audit Date	Name	Title
12/10/2018	Adrine Kirabo	Program coordinator for grants, land trust and advocacy (Ecotrust Employee)
12/10/2018	Edgar Odyek	Finance team (Ecotrust Employee)
12/10/2018	Daniel Juuko Sendagire	Finance team (Ecotrust Employee)
12/10/2018	Margaret Kalem – Nassolo	Accounts Assistant (Ecotrust Employee)
12/10/2018	Lylian Kiguli	Monitoring Evaluation and Office Staff (Ecotrust Employee)
12/10/2018	Maria Kizito – Kawuki,	Finance manager (Ecotrust Employee)

12/10/2018	Robert Senkungu	Program Manager (Ecotrust Employee)
12/10/2018	Victor Kamugisha	Certified Public Accountant, BCOM
12/10/2018	Pauline Nantongo	CEO (Ecotrust Employee)
12/15/2018	Alex Mafabi (represented by mother)	Sironco Producer/Farmer
12/11/2018	Annet Bahendengozi (represented by husband)	Rubirizi Producer/Farmer
12/15/2018	Anthony Kidoko (represented by wife)	Sironco Producer/Farmer
12/11/2018	Benjamin Mukundane	Rubirizi Producer/Farmer
12/11/2018	Bwiso Zadoki	Rubirizi Producer/Farmer
12/10/2018	Dominico Banada	Rubirizi Producer/Farmer
12/12/2018	Emmy Turyasingura	Rubirizi Producer/Farmer
12/11/2018	Florence Nyamukuru (represented by father)	Rubirizi Producer/Farmer
12/14/2018	Fred Makoba	Sironco Producer/Farmer
12/12/2018	George Tugume	Rubirizi Producer/Farmer
12/11/2018	Hope Kanwagi (represented by father)	Rubirizi Producer/Farmer
12/14/2018	Ida Nyode	Sironco Producer/Farmer
12/12/2018	Ivan Kamuntu	Rubirizi Producer/Farmer
12/14/2018	James Lumbugu (represented by wife)	Sironco Producer/Farmer
12/12/2018	Jane Kyarimpa	Rubirizi Producer/Farmer
12/15/2018	Keyy Natoso (represented by mother)	Sironco Producer/Farmer
12/12/2018	Kiviri Benson	Rubirizi Producer/Farmer
12/14/2018	Oliver Namakola	Sironco Producer/Farmer
12/14/2018	Peter Wanjala	Sironco Producer/Farmer
12/11/2018	Phiona Kyoshabire	Rubirizi Producer/Farmer
12/15/2018	Robert Wamanga	Sironco Producer/Farmer
12/11/2018	Saverino Katebire	Rubirizi Producer/Farmer
12/11/2018	Shallon Katusiime	Rubirizi Producer/Farmer
12/15/2018	Vincent Mafabe	Sironco Producer/Farmer
12/14/2018	George Wowuya	Sironco Producer/Farmer
12/14/2018	Wozembmba Bosco	Sironco Producer/Farmer
12/15/2018	Zaverio Waykia	Sironco Producer/Farmer

The Verifier: GUY PINJUV, ENVIRONMENTAL SERVICES INC.

Signature:  **Date: 05/11/2019**

APPENDIX A (Site Visit Sampling Plan)

ENVIRONMENTAL SERVICES, INC.

Plan Vivo – Trees for Global Benefits
Project Verification and Sampling Plan
As outlined in ISO 14064-3:2006(E)
(Project No. VO18023.00)

Overview: The following Verification and Sampling Plan will be used by the verification team to ensure that the verification is conducted efficiently and effectively. The Verification and Sampling Plan is a living document, revised as necessary, with approval from the Project Proponent, which will guide the verification team in their work. The purpose of the Verification and Sampling Plan is to outline the risk assessment to determine the nature and extent of verification procedures necessary to ensure that the overall audit risk is reduced to a limited level.

Plan Generation Date: V1- 07 December 2018

Project Proponent: Pauline Nantongo Kalunda - Executive Director
The Environmental Conservation Trust of Uganda (ECOTRUST)
Telephone: +256-31-2266419, Mobile: 0772 743 562
Email: pnantongo@ecotrust.or.ugwww.ecotrust.or.ug

Verification Team – Roles, Responsibilities and Contact Information:

- Guy Pinjuv – Offset Project Lead Verifier/Forest Biometrician (gpinjuv@esinc.cc / 503-459-1318). Present during site visit
- Matthew Perkowski – Offset Project Verification Team Member/Forest Biometrician; (mperkowski@esinc.cc / 301-332-0771)
- Eric Jaeschke – Offset Project Verification Team Member/GIS Analyst; SAF CF (ejaeschke@esinc.cc / 703-314-9064)
- Richard Scharf – Offset Project Verification Team Member (rscharf@esinc.cc) / 252-402-7354)
- Aaron Holley – Verification Team Member (aholley@esinc.cc / 681-285-5371)
- Janice McMahon – Sr. Vice President/Technical Director/ QA/QC (jmcmahon@esinc.cc / 330-833-9941)
- Shawn McMahon – Offset Project Independent Reviewer; Society of American Foresters CF (smcmahon@esinc.cc / 330-833-9941)
- Innocent Byamukama – Translator/Agroforestry Specialist (byamukamainnocent@gmail.com) / +256 702 819 814

Offset Verification Team Training and Qualifications:
Environmental Services, Inc.

- Guy Pinjuv: Dr. Guy Pinjuv is a Senior Forester and Lead Greenhouse Gas (GHG) Validator/Verifier for the Forestry, Carbon, and GHG Services Division of ESI, with over 15 years of experience. Dr. Pinjuv's expertise lies in forest carbon growth modeling, carbon project development, natural resource economics, forest offset project validation and/or verification, and forestry related methodology assessments. Prior to joining ESI in September 2013, he worked with Village Corps, where he was the Vice President of Agroforestry and Carbon Finance responsible for large-scale implementation and design of Agroecological solutions to climate change and food security. Dr. Pinjuv was also the CEO and founder of Ptarmigan Forestry and Carbon Consulting LLC, which focused on eco asset related strategic planning, carbon project development, and verification. While with Ptarmigan, he acted as the Monitoring, Reporting and Verification Specialist for the USAID East Africa Re-Greening Study which contributed to methodologies reducing GHG emissions for scaling-up/applying elsewhere. Results also contributed to national thinking on REDD+/GCC policy and practice development, biodiversity conservation in the sense of USAID funding, and contributed to other co-benefits (such as GCC adaptation, food security, socioeconomic, gender equity, and livelihoods). His skill set of natural resource economics, growth modeling, statistics, biometrics and forestry is essential to project development, while his experience as an auditor provides valuable insight to the project validation process. He is a California Air Resources Board (ARB) approved lead verifier, Agriculture Forestry and other Land Use (AFOLU) Expert for the Verified Carbon Standard (VCS), a Climate Action Reserve (CAR) approved lead verifier, and a PhD Forester.

- Matthew Perkowski: Mr. Perkowski is a Senior Forester and Biometrician for the Forestry, Carbon and Greenhouse Gas (GHG) Services Division of ESI. His responsibilities include meeting the internal and external client objectives in the fields of forest inventory and sampling, growth and yield modeling, and directly in support of offset validation/verification projects. In addition, he is focusing on streamlining and developing quantitative tools for the GHG group as part of ongoing continuous improvement efforts. This latter focus assures increasing product and service value for clients. For a majority of his professional career, Mr. Perkowski worked in timber market and forestry supply chain analysis. He incorporated his academic background experience in forest biometrics, growth and yield modeling, and related matters to various projects throughout this period. Additionally, Mr. Perkowski spent considerable time developing software routines to automate the collation and analysis of millions of transactional data records to ensure statistical accuracy and expedience.

- Eric Jaeschke: Mr. Jaeschke serves as Forester and Remote Sensing Specialist for the Forestry, Carbon, and Greenhouse Gas (GHG) Services Division of ESI. His duties include forestry and geospatial auditing support for forest carbon offset projects under compliance and voluntary markets. Key responsibilities consist of project technical GIS and remote sensing review of aerial imagery processing, interpretation, accuracy assessment, stratification, and associated GIS problems. He has 5 years of experience in the field of forestry, remote sensing, GIS, forest hydrology, and related matters. Mr. Jaeschke's specialties include forest management planning, silviculture, geospatial analytics, land cover mapping, watershed delineation, and hydrologic modeling.

- Aaron Holley: Mr. Holley serves as Project Forester for the Forestry, Carbon, and Greenhouse Gas (GHG) Services Division of ESI. His duties include meeting the internal and external client objectives in the fields of forest inventory and sampling, growth and yield modeling, and directly in support of offset validation/verification projects. Mr. Holley's educational background includes database management, advanced forest inventory, biometrics, growth and yield modeling, and computer programming applications for natural resources management. His professional experience includes forest inventory design and implementation, timber marking, herbicide application, timber stand assessment, GPS & GIS data collection, best management practice implementation and compliance, and hydrological monitoring and compliance.

- Rich Scharf: Mr. Scharf is a soil scientist with over twenty-five years of experience in a variety of soils-related projects. His expertise includes agricultural, land development, soil mapping for wastewater disposal, agroforestry, wildlife management, plant habitat, wetland delineations, watershed restoration/river conservation, carbon offset/methodology validations, and GHG project validations/verifications. Other technical experience includes soil fertility, soil water movement studies and environmental contaminant transport in soils. He authored and co-authored Scenic River and watershed management plans and both developed and ran soil and environmental education/outreach programs. His project management experience includes both private and public-sector projects in South Carolina, North Carolina, Iowa, Michigan and Connecticut.

- Janice McMahon: Mrs. McMahon is the Sr. Vice President and Technical Director of ESI's Forestry, Carbon, and Greenhouse Gas (GHG) Services Division, with over 15 years of experience in ecology, forestry, natural resources, GHG emissions inventory and reduction projects, and GHG validations/verifications. Ms. McMahon specializes in natural resource management projects including carbon sequestration feasibility assessments, development/implementation of management plans for enhancement of ecosystem services, assessment of GHG emissions and reductions, development of environmental asset tracking programs, GHG validations and verifications, endangered/ threatened species assessments, habitat management plans, and integrated ecosystem services plans. She is a Certified Wildlife Biologist under The Wildlife Society (TWS) guidelines and is also a CSA Standards Certified GHG Verifier and Inventory Quantifier. Ms. McMahon was instrumental in establishing ESI as an authorized GHG validator/verifier for The Climate Registry (TCR), British Columbia Reporting Regulation (BC Reg. 272/2009), Verified Carbon Standard (VCS), Climate Action Reserve (CAR), California Air Resource Board (ARB), American Carbon Registry (ACR), CarbonFix Standard (CFS), Pacific Carbon Trust (PCT), Natural Forest Standard (NFS), Plan Vivo, and Climate Community, and Biodiversity Alliance (CCBA). Ms. McMahon led ESI through the process of receiving accreditation from American National Standards Institute (ANSI) under ISO 14065:2013 for greenhouse gas validation and verification bodies. The scope of accreditation includes ISO 14065:2013, ISO 14064-3:2006, verification/validation of assertions related to greenhouse gas emission reductions and removals at the project level for Land Use and Forestry (Group 3), and verification of assertions related to GHG emissions and removals at the organizational level for the following sectors: General (Group 1), Manufacturing (Group 2), Power Generation (Group 3), Mining and Mineral Production (Group 5), Metals Production (Group 6), Chemical Productions (Group 7), Oil and Gas (Group 8), Waste (Group 9).

- Shawn McMahon: Mr. McMahon is a Senior Manager and Lead Greenhouse Gas (GHG) Validator/Verifier for the Forestry, Carbon, and GHG Services Division of ESI, with over 15 years of experience in forestry, ecology, natural resource management, arboricultural, and GHG reduction/removal projects. Mr. McMahon specializes in GHG validations/ verifications, carbon sequestration project development, development/implementation of management plans for enhancement of carbon stocks, development of carbon and environmental asset tracking programs, arboricultural and biological assessments, land management, habitat assessments, endangered/threatened species surveys, and ecosystem services assessment/planning. He is a Certified Forester under the Society of American Foresters and is approved to conduct GHG validations and/or verification for the Voluntary Carbon Standard (VCS), Climate Action Reserve (CAR), American Carbon Registry (ACR), CarbonFix Standard (CFS), Chicago Climate Exchange (CCX), Pacific Carbon Trust (PCT), and Climate Community, and Biodiversity Alliance (CCBA) and has conducted GHG validations/ verifications of numerous carbon sequestration projects around the world.

- Innocent Byamukama: Mr. Byamukama is ESI's onsite translator and agroforestry specialist. He attended the Nsamizi Training Institute for Social Development and received Certificate in Public Administration and Management, Diploma in Gender and Development. He has also attended Makerere University Kampala where he received Short certificate course in environmental and sustainable development. Mr. Byamukama has a Bachelor of Development Studies from Uganda Pentecostal University. He has experience as a Parish Chief with Bushenyi/ Rubirizi District Local Governments and has acted as Community counseling, Assistant for Kichwamba sub county. He is currently a Community Coordinator responsible for farmers monitoring with Ecotrust (the project developer) but was recommended by Plan Vivo.

Standard criteria:
Plan Vivo Standard (v. 12/2013)

Project Type:
Afforestation and Reforestation (A/R)

Project Year(s):
- Start Date: 2003 (no actual month and day provided in validation report)
- Crediting Period – 20 years 2003-2023 (for Meisopsis technical specifications), 25 years for Mixed Native technical specifications 2015 - 2040
- Reporting/Verification Period: 1 July 2013-December 2017

Project Location(s):
Albertine Rift (Rubirizi, Mitooma, Kasese, Hoima, Masindi Districts))
Mt. Elgon (Mbale, Manafwa, Bududa, Bulambuli, Sironko Districts)

Verification Process Outline & Methodology:
Our verification process closely follows the *Plan Vivo Standard, 2013,* ISO14064-3, ISO 14065, ESI's Management System and Management System Manual Section.

Verification Objectives:
The verification objective is to ensure the project is in compliance with the Plan Vivo Standards 2013 and the validated Project Description (PD). The project was developed by ECOTRUST Uganda, hereafter referred to as "Project Proponent". The report presents the findings of qualified Environmental Services Inc (ESI). auditors who have evaluated the Project Proponent's systems and performance against the applicable standard(s). ESI will notify the clients of any changes to Plan Vivo requirements that may affect the client's objectives which occur after the signing of this Verification and Sampling Plan, up to and until the completion of the Verification Report.

Verification Level of Assurance:
The level of assurance is used to determine the depth of detail that the verifier places in the Verification and Sampling Plan to determine if there are any errors, omissions, or misrepresentations (ISO 14064-3:2006). For this Plan Vivo Verification, ESI will assess the project (general principles, data, sampling descriptions, documentation, calculations, etc.) to provide *reasonable-level of assurance* to meet the project level requirements of the Plan Vivo Program. The amount of evidence necessary to achieve a *reasonable-level* of assurance is specified in the following sections.

Verification Criteria:
The criteria will follow the verification guidance documents provided by Plan Vivo located at *www.**planvivo**.org/*. These documents include the following:

- *Plan Vivo Standards 2013*

Verification Scope:
The scope of this verification generally includes all aspects of the project as it relates to the operations that pertain to compliance with the Plan Vivo Standards, 2013. As applicable, this second, third party verification will focus on the GHG project and baseline scenarios; physical infrastructure, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHG's; and time periods covered. The geographic verification scope is defined by the project boundary, which may include aggregated parcels, the carbon reservoir types, management activities, growth and yield models, inventory program, and contract periods. The scope of the Trees for Global Benefits Project Afforestation project was outlined by the Project Proponent within the Project Description and is re-defined as follows for the GHG project:

Baseline Scenario	Deforestation and unsustainable land use
Activities/Technologies/Processes	Afforestation and Reforestation (A/R)
Sources/sinks/Reservoirs	Above-ground biomass, below-ground biomass,
GHG Type	CO_2
Time Period	1 July 2013-December 2017
Project Boundary	5,967.21 hectares **Albertine Rift** (Rubirizi, Mitooma, Kasese, Hoima, Masindi Districts))

	Mt. Elgon (Mbale, Manafwa, Bududa, Bulambuli, Sironko Districts)

Verification Materiality Threshold:
Materiality is a concept that errors, omissions and misrepresentations could affect the GHG reduction assertion and influence the intended users (ISO 14064-3:2006. All GHG sinks, sources and/or reservoirs (SSRs) and GHG emissions are verified to a precision of equal to or greater than 5% of the total GHG assertion.

Verification Activities and Schedule (dates and estimated times):

- 15 October 2018 – current – documentation received from client.
- 29 November 2018 – Opening Meeting:
    - Attendees: representatives from Ecotrust (Pauline Nantango) with authority to approve the Verification and Sampling Plan. Discuss travel logistics associated with the site visits prescribed; Lead Verifier (Dr. Guy Pinjuv) with Environmental Services, Inc.
    - Agenda Items: review of Verification and Sampling Plan to ensure complete understanding of all aspects, review of any questions regarding Verification and Sampling Plan, and discussion of any revisions required; review of travel logistics associated with site visits; timeframes for project completion, including significant deadlines; and general feedback on process
- 07 December 2018 – Finalized Verification and Sampling Plan sent to client
- 10-18 December 2018 (in-country) – Verification site visit, personal interviews with project managers, etc.
- TBD– Draft Verification Report Letter submitted to client for review
- TBD – Closing meeting
- April 9, 2013 (tentative) – Final Verification Report submitted to client

****Please note:** All dates provided are estimates based on current projections. If there are client delays in providing requested materials, non-access to project stakeholders, or insufficient responses to questions/clarifications, the timeframes for completion of the verification will be adjusted accordingly

Risk Assessment - Risks of Potential Errors, Omissions, or Misrepresentations and the Process to Identify Risks:
In the verification process, there is a risk that potential errors, omissions, and misrepresentations will be found; therefore, a risk-based approach is used to guide the collection of appropriate and sufficient evidence to support a limited level of assurance. A risk-based approach means that the verification team will focus on items that might result in a material misstatement of the reported GHG assertion.

The actions taken when errors, omissions, and misrepresentations are found will include notifying the client of the issue(s) identified, and request clarifications, modifications, and/or corrections to the extent that will satisfy the verifier's professional judgment. The verifier has the option (at additional cost) to increase the sample size to test for further

errors, omissions, or misrepresentations if there is insufficient information from selected sample to form a verification opinion. The result of unresolved errors, omissions, or misrepresentations may include potential project delays, additional review costs, and a potential recommendation of project denial.

Summary of Documents Received from Project Proponent:

Documents received 27 September 2018 (from Plan Vivo site)

- TGB-annual-report-2017_public.pdf
- TGB-2013-AR_published-GDPRweb.pdf
- TGB-2016-AR_public.pdf
- TGB-Annual-Report-2014_GDPR.pdf
- TGB-annual-report-2015_-GDPR.pdf

Documents received 15 October 2018

- TGB Project location table.docx

Documents received 25 October 2018

- 20017 recruitment report.xlsx
- Farmer_CO2_contracts end 2016 Oct 2018 - 4.xlsx
- Staff under TGB.xlsx

Documents received 06 November 2018

- farmer contracts 2017.xlsx
- List of payment thru SACCOs.xlsx
- 2017 payments.xlsx

Documents received 06 November 2018

- Meeting and Training Reports

Potential Sources of Errors and Data Gaps:

Primarily (but not exclusively), sources of error will result from a lack of adherence to Plan Vivo and the validated PD. Specifically, the following items at minimum will be reviewed relative to adherence. These items will be checked during the field inspection, as well as through documentation.

- Implementation of appropriate and adequate eligibility criteria, by reviewing documentation indicative of the pre-project conditions of the project area, and compliance with all eligibility requirements of Plan Vivo.
- Implementation of appropriate and adequate baseline approach, by reviewing documentation indicative of the most likely without-project scenario.
- Implementation of appropriate and adequate approach/tools for additionality, by reviewing documentation, which reflect the most likely without-project scenario, as it deviates from the with-project scenario.
- Implementation of appropriate and adequate approach to project boundary definitions, by reviewing documentation of project boundaries and ownership status, relative to

clearly delineated ownership extents and control over management activities within the project area.

- Implementation of appropriate and adequate approach to baseline emissions calculations, by reviewing documentation which reflect the most likely without-project scenario and the emissions resulting from that scenario.
- Implementation of appropriate and adequate approach to leakage calculations, as described in the Technical Specifications and confirmed through documentation assessment.
- Implementation of appropriate and adequate monitoring, by confirming the application of approved/acceptable monitoring practices and the appropriate handling and analysis of field data, once collated.
- Implementation of appropriate and adequate approach to data and parameters, by reviewing data handling practices and reviewing documentation at each step of the data analysis procedure.
- Implementation and adherence to project-level principles, by reviewing documentation and discussing the application of project-level principles with core staff.

Additional Documentation/Evidence that the Project Proponent May Have to Provide to Reach Level of Assurance, if Applicable:

- Validated Project Description (PD) and latest two years of Monitoring Reports.
- Monitoring and Inventory Plan, including sampling methodology (field data collection and data analysis)
- Technical specifications
- Summary of credit generation
- Documentation of capacity building and community engagement
- Credit calculation spreadsheet
- Management plans describing activity to occur and timing of activity, both historical and contemporary, and related.
- Ownership documentation, and/or contracts and agreements

Sampling Plan Methodology and Sampling Technique:

The Sampling Plan methodology is derived from all items in our verification process stated above. Specifically, the Sampling Plan utilizes the Plan Vivo guidance documents and ISO 14064-3. Review parameters and techniques are based on the project parameters and best professional judgment.

Site Visit

During the site visit, the audit team will conduct interviews and farm visits of a stratified random sample of the producers in the project. Given the large (Currently 6,104 farmers) and dispersed spatial scale of the project (nationwide in Uganda), it was infeasible to visit all project regions undergoing verification. The audit team took a risk-based approach in farmer selection, and selected farmers for verification in the Sironko and Rubirizi

[1]regions as these regions were not evaluated in the 2013 verification audit as the project had not yet included these areas, or they were of high risk of material misstatement due to the volume of credits being generated.

For each subdistrict visited in Sironko, and Rubirizi,, the audit team used a random list generator to select farmers for interviews and field visits (14 selected in each). All farmers visited corresponded to the description of small-scale farmers (generally 1-10 ha of land). Random selection of these farmers is listed in Appendix A Additionally, farmers were asked about the socioeconomic status and landholdings of other farmers included in the project in their region and confirmed that they were similar. Producers used their agricultural land intensively, with little or no fallow period, for the production of subsistence crops (cassava, maize, beans, bananas, upland rice) and some cash crops (sesame, coffee).

The tentative site visit itinerary is as follows:

Date	Time	Activity
10 Dec 2018	8am-12pm	Meeting with ED, PM & M&E at ECOTRUST head office Lubowa
	2pm	Travel to bushenyi
11 Dec 2018	8am-5pm	Visit farmers in katerera,nyakiyanja and those in the cfm area in rubirizi district
12 Dec 2018	8am-5pm	Visit farmers in the rubrizi district
13 Dec 2018	8am	Travel to mbale
14 Dec 2018	8am-5pm	Visit farmers in sironko
15 Dec 2018	8am-12pm	visit farmers in sironko
	2pm	travel back to kampala
16 Dec 2018	8am - 5PM	Interview with Ecotrust staff

Desk Review

The desk review consists of a thorough review of the project documentation to date, including previous verification reports, project annual reports, selected documentation and all main project documents, including, but not limited to the Project Description and Technical Specifications. The main outcome from this verification will be a Project Desktop Verification Findings Letter that will outline the review process and the project's compliance and performance as compared to the Plan Vivo Standards of 2013.

Amount and Type of Evidence (qualitative and quantitative) Necessary to Achieve Level of Assurance:

The types of evidence, both qualitative and quantitative, to achieve a *Reasonable* level of assurance are described throughout this Verification and Sampling plan. If the selected sample (both qualitative and quantitative) does not meet conformance with the applicable Plan Vivo criteria, the project proponent is given the opportunity to describe and justify

[1] These regions were chosen as Sironko appears to be using the new mixed species technical specification and has never been verified. We also chose the Bushenyi district as it received one of the largest amounts of payments to farmers in 2017 and poses a high-risk material misstatement.

the non-conformance within a reasonable timeframe (30 days or less). If the non-conformance is corrected, the *Reasonable* level of assurance has been achieved, and the project will be described as meeting the Plan Vivo Standards in full. If the non-conformance cannot be justified or corrected, then the status of the particular aspect will be documented as such in the Project Opinion Statement.

Approval and Signature Section:

Prepared By: _____ **Date:** 07 December 2018
Guy Pinjuv
Title: Lead Verifier
Office: 503 459 1318

ESI Team Leader: _____ **Date:** 07 December 2018
Janice P. McMahon
Title: Vice President and Regional Technical Director for Forestry, Carbon, and GHG Services Division

Client Reviewer: _____ **Date:** 07 Dec 2018
Title: Executive Director

GP/JPM/rmb/VO13013.00/verif sampling plan.doc
K pf 12/07/18f

Appendix A: Randomly selected farmer for interviews and farm visits.

Plan Vivo ID	First name	Last Name	State/Province
5085	Peter	Wanjala	Sironko
5052	George	Wowuya	Sironko
4445	Vincent	Mafabi	Sironko
4446	Ketty	Natozo	Sironko
4442	Alex	Mafabi	Sironko
4433	Aidah	Nyode	Sironko
5032	Zaverio	Wokiya	Sironko
4414	Robert	Wamanga	Sironko
5049	Fred	Makoba	Sironko
4436	Anthony	Kidoko	Sironko
4431	James	Lumbugu	Sironko
5081	Bosco	Wozemba	Sironko
5053	Peter	Wanjala	Sironko
5033	Oliver	Namakalo	Sironko
2364	Saverino	Katebire	Rubirizi
58	Banada	Dominiko	Rubirizi
3115	Annet	Bahendengozi	Rubirizi
3156	Jane	Kyarimpa	Rubirizi
3143	Hope	Kanwagi	Rubirizi
4261	Phiona	Kyoshabire	Rubirizi
2366	Shallon	Katusiime	Rubirizi
2865	Florence	Nyamukuru	Rubirizi
11	Bwiso	Zadoki	Rubirizi
2838	Kapanga Ivan	Kamuntu	Rubirizi
27	Kiviri	Benson	Rubirizi
5709	Emmy	Turyasingura	Rubirizi
2850	Benjamin	Mukundane	Rubirizi
2388	George	Tugume	Rubirizi

Appendix - SARA

Strategic Analysis Issue (Clients & VVB)	Client awareness of the issue (incl. perception of materiality)	Client controls designed to manage the issue	Risk Level and reasoning	Planned verification response (state data or information – think about your approach)

Strategic Analysis Issue (Clients & VVB)	Client awareness of the issue (incl. perception of materiality)	Client controls designed to manage the issue	Risk Level and reasoning	Planned verification response (state data or information – think about your approach)
Carbon pools and emission categories included/excluded (sources, sinks, and reservoirs)	Clients are aware as this project has already been through the validation process.	Monitoring	Medium – the pools are consistent with allowable pools and were validated; however, miscalculations could be discovered during the verification process.	The verifiers will assess the carbon pools during the site visit and thoroughly review all calculations to ensure appropriateness.
GHG type (CO_2, N_2O, and CH_4) and magnitude	Clients are aware as this project has already been through the validation process. The magnitude of emissions, and have experience calculating magnitude.	Monitoring	High – Plan Vivo Standard dictates the allowable GHGs, and the project has completed validation, however magnitude is always a high-risk item and will be reviewed in detail.	The verifier will review calculations for conservativeness and accuracy.
Strata determination and project area	Clients are aware as this project has already been through the validation process.	Parcel maps, validated process.	High – if the stratification process occurs incorrectly, the emissions reductions could be overestimated.	The verifier will spot-check during the field visit and review area-dependent calculations.
Total/estimated reductions/removals for the project, strata, instances, etc.	Clients are aware as this project has already been through the validation process.	Project implementation and monitoring.	High – incorrect calculations or assumptions can lead to an overestimate of emissions reductions.	The verifier will thoroughly assess the assumptions, accuracy and conservativeness of all the calculations performed.

Strategic Analysis Issue (Clients & VVB)	Client awareness of the issue (incl. perception of materiality)	Client controls designed to manage the issue	Risk Level and reasoning	Planned verification response (state data or information – think about your approach)
Measurement and monitoring procedures followed by client (i.e., inventory methodology)	Clients are aware as this project has already been through the validation process.	QA/QC processes	High – incorrect monitoring procedures or implementation could lead to an overestimate of climate benefits.	The verifiers will thoroughly review and assess the implementation of the validated monitoring approach and confirm results during the field visit and with interviews.
Project Proponent's experience with project development and technical expertise	Clients are aware as this project has already been through the validation process.	Project experience of the Project Proponent's team.	Low – the Project Proponent has a team with many years' experience in all aspects of the project.	The verifiers will interview development team members throughout the verification process.
Project Proponent's QA/QC Procedures (i.e., Accounting error in data management system)	Clients are aware as this project has already been through the validation process.	Client's internal QA/QC procedures	Medium – QA/QC procedures must be implemented and confirmed by verifiers.	The verifiers will review and ensure that the established QA/QC procedures were implemented and results documented correctly.
Ensure inventory and overall calculations are free of omissions	Clients are aware as this project has already been through the validation process.	Plan Vivo Monitoring Report	High – if calculations were not conducted correctly, incorrect data would be used in the calculations.	The verifiers will review a risk-based sample of all data, calculations, assumptions and modeling during the verification.

Strategic Analysis Issue (Clients & VVB)	Client awareness of the issue (incl. perception of materiality)	Client controls designed to manage the issue	Risk Level and reasoning	Planned verification response (state data or information – think about your approach)
Accessibility of project area and logistical issue (limited access due to road conditions, extreme weather, wildlife hazards, vegetation cover, or other hazardous conditions	Clients are aware as they have traveled and worked on the project site multiple times.	Buffer time is allocated to the field visit.	Medium – field conditions constantly change and the verification team has to be able to adjust to ensure that a reasonable assurance it achieved.	The verifiers will design a specific field plan and discuss with the client during the opening field meeting. Buffer time is allocated to the trip to account for unforeseen circumstances.
Flight/travel delays, limiting time on site	Clients are aware of the potential for travel delays.	Buffer time is allocated to the field visit.	Low – due to the time of year, the risk of travel delays is low.	Buffer time is allocated to the field visit.

Appendix 1: Randomly selected farmer for interviews and farm visits.

Plan Vivo ID	First name	Last Name	State/Province
5085	Peter	Wanjala	Sironko
5052	George	Wowuya	Sironko
4445	Vincent	Mafabi	Sironko
4446	Ketty	Natozo	Sironko
4442	Alex	Mafabi	Sironko
4433	Aidah	Nyode	Sironko
5032	Zaverio	Wokiya	Sironko
4414	Robert	Wamanga	Sironko
5049	Fred	Makoba	Sironko
4436	Anthony	Kidoko	Sironko
4431	James	Lumbugu	Sironko
5081	Bosco	Wozemba	Sironko
5053	Peter	Wanjala	Sironko
5033	Oliver	Namakalo	Sironko
2364	Saverino	Katebire	Rubirizi
58	Banada	Dominiko	Rubirizi
3115	Annet	Bahendengozi	Rubirizi
3156	Jane	Kyarimpa	Rubirizi
3143	Hope	Kanwagi	Rubirizi
4261	Phiona	Kyoshabire	Rubirizi
2366	Shallon	Katusiime	Rubirizi
2865	Florence	Nyamukuru	Rubirizi
11	Bwiso	Zadoki	Rubirizi
2838	Kapanga Ivan	Kamuntu	Rubirizi
27	Kiviri	Benson	Rubirizi
5709	Emmy	Turyasingura	Rubirizi
2850	Benjamin	Mukundane	Rubirizi
2388	George	Tugume	Rubirizi

Appendix 2 - SARA

Strategic Analysis Issue **(Clients & VVB)**	**Client awareness of the issue (incl. perception of materiality)**	**Client controls designed to manage the issue**	**Risk Level and reasoning**	**Planned verification response** **(state data or information – think about your approach)**
Carbon pools and emission categories included/excluded (sources, sinks, and reservoirs)	Clients are aware as this project has already been through the validation process.	Monitoring	Medium – the pools are consistent with allowable pools and were validated; however, miscalculations could be discovered during the verification process.	The verifiers will assess the carbon pools during the site visit and thoroughly review all calculations to ensure appropriateness.
GHG type (CO_2, N_2O, and CH_4) and magnitude	Clients are aware as this project has already been through the validation process. The magnitude of emissions, and have experience calculating magnitude.	Monitoring	High – Plan Vivo Standard dictates the allowable GHGs, and the project has completed validation, however magnitude is always a high-risk item and will be reviewed in detail.	The verifier will review calculations for conservativeness and accuracy.
Strata determination and project area	Clients are aware as this project has already been through the validation process.	Parcel maps, validated process.	High – if the stratification process occurs incorrectly, the emissions reductions could be overestimated.	The verifier will spot-check during the field visit and review area-dependent calculations.

Strategic Analysis Issue **(Clients & VVB)**	**Client awareness of the issue (incl. perception of materiality)**	**Client controls designed to manage the issue**	**Risk Level and reasoning**	**Planned verification response** **(state data or information – think about your approach)**
Total/estimated reductions/removals for the project, strata, instances, etc.	Clients are aware as this project has already been through the validation process.	Project implementation and monitoring.	High – incorrect calculations or assumptions can lead to an overestimate of emissions reductions.	The verifier will thoroughly assess the assumptions, accuracy and conservativeness of all the calculations performed.
Measurement and monitoring procedures followed by client (i.e., inventory methodology)	Clients are aware as this project has already been through the validation process.	QA/QC processes	High – incorrect monitoring procedures or implementation could lead to an overestimate of climate benefits.	The verifiers will thoroughly review and assess the implementation of the validated monitoring approach and confirm results during the field visit and with interviews.
Project Proponent's experience with project development and technical expertise	Clients are aware as this project has already been through the validation process.	Project experience of the Project Proponent's team.	Low – the Project Proponent has a team with many years' experience in all aspects of the project.	The verifiers will interview development team members throughout the verification process.
Project Proponent's QA/QC Procedures (i.e., Accounting error in data management system)	Clients are aware as this project has already been through the validation process.	Client's internal QA/QC procedures	Medium – QA/QC procedures must be implemented and confirmed by verifiers.	The verifiers will review and ensure that the established QA/QC procedures were implemented, and results documented correctly.

Strategic Analysis Issue **(Clients & VVB)**	**Client awareness of the issue (incl. perception of materiality)**	**Client controls designed to manage the issue**	**Risk Level and reasoning**	**Planned verification response** **(state data or information – think about your approach)**
Ensure inventory and overall calculations are free of omissions	Clients are aware as this project has already been through the validation process.	Plan Vivo Monitoring Report	High – if calculations were not conducted correctly, incorrect data would be used in the calculations.	The verifiers will review a risk-based sample of all data, calculations, assumptions and modelling during the verification.
Accessibility of project area and logistical issue (limited access due to road conditions, extreme weather, wildlife hazards, vegetation cover, or other hazardous conditions	Clients are aware as they have traveled and worked on the project site multiple times.	Buffer time is allocated to the field visit.	Medium – field conditions constantly change and the verification team has to be able to adjust to ensure that a reasonable assurance it achieved.	The verifiers will design a specific field plan and discuss with the client during the opening field meeting. Buffer time is allocated to the trip to account for unforeseen circumstances.
Flight/travel delays, limiting time on site	Clients are aware of the potential for travel delays.	Buffer time is allocated to the field visit.	Low – due to the time of year, the risk of travel delays is low.	Buffer time is allocated to the field visit.